



3015 (02-02-05)

ANNUAL REPORT

OF

Name: MANAWA MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 248
MANAWA, WI 54949

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CHERYL HASS of
(Person responsible for accounts)

MANAWA MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2005
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANAWA MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 248

MANAWA, WI 54949

When was utility organized? 3/1/1949**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS HASS CHERYL**Title:** CLERK-TREASURER**Office Address:**

P.O. BOX 248

MANAWA, WI 54949

Telephone: (920) 596 - 2577**Fax Number:** (920) 596 - 3081**E-mail Address:** cityhall@netnet.net

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** CLIFTON GUNDERSON LLP

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MS. MARY CRAIG**Title:** CHAIRMAN OF IMPROVEMENTS & SERVICES**Office Address:**

101 S. BRIDGE ST.

P.O. BOX 248

MANAWA, WI 54949

Telephone: (920) 596 - 2577**Fax Number:** (920) 596 - 3081**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:****Date of most recent audit report:** 3/10/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR FRANKLIN JAEGER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

101 S. BRIDGE ST.
P.O. BOX 248
MANAWA, WI 54949

Telephone: (920) 596 - 2577**Fax Number:** (920) 596 - 3081**E-mail Address:**

Name of utility commission/committee: STREETS & IMPROVEMENTS COMMITTEE

Names of members of utility commission/committee:

MS ANN BONKOWSKI
MR LEE CLARY
MS MARY CRAIG
MR WM GARTZKE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	250,101	247,815	1
Operating Expenses:			
Operation and Maintenance Expense (401)	101,043	118,636	2
Depreciation Expense (403)	65,713	65,737	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,838	3,543	5
Total Operating Expenses	169,594	187,916	
Net Operating Income	80,507	59,899	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	80,507	59,899	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,129	1,070	9
Miscellaneous Nonoperating Income (421)	3,900	10,200	10
Total Other Income	5,029	11,270	
Total Income	85,536	71,169	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,035)	0	11
Other Income Deductions (426)	8,874	8,821	12
Total Miscellaneous Income Deductions	5,839	8,821	
Income Before Interest Charges	79,697	62,348	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	90,129	85,345	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	19,740	20,174	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	109,869	105,519	
Net Income	(30,172)	(43,171)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	740,042	253,096	19
Balance Transferred from Income (433)	(30,172)	(43,171)	20
Miscellaneous Credits to Surplus (434)	0	768,017	21
Miscellaneous Debits to Surplus--Debit (435)	12,922	237,900	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	696,948	740,042	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	250,101		250,101	1
Total (Acct. 400):	250,101	0	250,101	
Operation and Maintenance Expense (401):				
Derived	101,043		101,043	2
Total (Acct. 401):	101,043	0	101,043	
Depreciation Expense (403):				
Derived	65,713		65,713	3
Total (Acct. 403):	65,713	0	65,713	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	2,838		2,838	5
Total (Acct. 408):	2,838	0	2,838	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	80,507	0	80,507	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	1,129	0	1,129	10
Total (Acct. 419):	1,129	0	1,129	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		2,550	2,550	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
MISCELLANEOUS	1,350	0	1,350 12
Total (Acct. 421):	1,350	2,550	3,900
TOTAL OTHER INCOME:	2,479	2,550	5,029

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,035)		(3,035) 13
NONE	0	0	0 14
Total (Acct. 425):	(3,035)	0	(3,035)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		8,874	8,874 15
NONE	0	0	0 16
Total (Acct. 426):	0	8,874	8,874
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,035)	8,874	5,839

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	90,129		90,129 17
Total (Acct. 427):	90,129	0	90,129
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	19,740		19,740 20
Total (Acct. 430):	19,740	0	19,740
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	109,869	0	109,869
NET INCOME:	(23,848)	(6,324)	(30,172)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(379)	740,421	740,042 23
Total (Acct. 216):	(379)	740,421	740,042
Balance Transferred from Income (433):			
Derived	(23,848)	(6,324)	(30,172) 24
Total (Acct. 433):	(23,848)	(6,324)	(30,172)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ACCRUED VACATION AND UNFUNDED PENSION LIABILITY	12,922	0	12,922 26
Total (Acct. 435)--Debit:	12,922	0	12,922
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(37,149)	734,097	696,948

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	250,101	0	0	0	250,101	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	250,101	0	0	0	250,101	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,669,727	3,667,153	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	425,011	411,531	2
Net Utility Plant	3,244,716	3,255,622	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	124,591	197,568	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	45,797	42,491	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	78,657	76,106	14
Materials and Supplies (150)	9,199	13,334	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	258,244	329,499	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,502,960	3,585,121	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	722,057	722,057	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	696,948	740,042	23
Total Proprietary Capital	1,419,005	1,462,099	
LONG-TERM DEBT			
Bonds (221)	1,652,579	1,669,945	24
Advances from Municipality (223)	342,966	432,775	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,995,545	2,102,720	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,700	4,126	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,785	16,176	32
Other Current and Accrued Liabilities (238)	13,270		33
Total Current and Accrued Liabilities	30,755	20,302	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	57,655	0	36
Total Deferred Credits	57,655	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,502,960	3,585,121	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,667,153	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,851,845	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	812,482	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)	5,400				7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,669,727	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	346,626	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	78,385	0	0	0	12
Total Accumulated Provision	425,011	0	0	0	
Net Utility Plant	3,244,716	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	342,020				342,020	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,713				65,713	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	878				878	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	66,591	0	0	0	66,591	16
Debits during year						17
Book cost of plant retired	1,295				1,295	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	60,690				60,690	21
					0	22
					0	23
					0	24
Total debits	61,985	0	0	0	61,985	25
Balance end of year (110.1)	346,626	0	0	0	346,626	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	69,511				69,511	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,874				8,874	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,874	0	0	0	8,874	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	78,385	0	0	0	78,385	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,199	13,334	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,199	13,334	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	722,057	1
Changes during year (explain):		
NONE		2
Balance end of year	722,057	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 REVENUE BONDS	10/01/2003	05/01/2023	3.50%	1,312,579	1
2003 GO REFUNDING BONDS	10/01/2003	11/01/2017	2.40%	340,000	2
Total Bonds (Account 221):				1,652,579	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCES FROM GENERAL FUND	01/01/2003	01/01/2007	4.00%	342,966	1
Total for Account 223				342,966	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,838	2
Charged electric department expense		3
Charged sewer department expense	358	4
Other (explain):		
NONE		5
Total Accruals and other credits	3,196	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,918	7
PSC Remainder Assessment	278	8
Other (explain):		
NONE		9
Total payments and other debits	3,196	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2003 REVENUE BONDS	13,432	72,915	74,834	11,513	2
2003 GO REFUNDING BONDS	2,744	14,579	15,051	2,272	3
2003 REVENUE BONDS ISSUANCE COST AMORT.	0	2,635	2,635	0	4
Subtotal	16,176	90,129	92,520	13,785	
Advances from Municipality (223)					
ADVANCE FROM GENERAL FUND	0	19,740	19,740	0	5
Subtotal	0	19,740	19,740	0	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	16,176	109,869	112,260	13,785	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,089	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
SPECIAL ASSESSMENT RECEIVABLE	708	8
Total (Acct. 142):	45,797	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FUND	78,657	12
Total (Acct. 145):	78,657	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	57,655	17
NONE		18
Total (Acct. 253):	57,655	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	2,851,833	0	0	0	2,851,833	1
Materials and Supplies	11,266	0	0	0	11,266	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	344,323	0	0	0	344,323	4
Customer Advances for Construction					0	5
Regulatory Liability	28,827	0	0	0	28,827	6
NONE					0	7
Average Net Rate Base	2,489,949	0	0	0	2,489,949	
Net Operating Income	80,507	0	0	0	80,507	8
Net Operating Income as a percent of						
Average Net Rate Base	3.23%	N/A	N/A	N/A	3.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.3	1
Electric	0	2
Gas	0	3
Sewer	1.3	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	60,690	0	0	0	60,690	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	3,035				3,035	4
Other (specify): NONE					0	5
Balance End of Year	57,655	0	0	0	57,655	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Due to the GASB 34 conversion, the City is now recorded an adjustment to record accrued vacation (amount was immaterial in the past) and to allocate the unfunded pension liability. We made the adjustment for the current year in current year expenses, and booked the prior amounts to equity.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

General footnotes

The City does charge interest on this advance. The rate fluctuates from 4.0% to 4.60%.

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Amount is due from the sewer fund.

Identification and Ownership (Page iv)

General footnotes

Accountant's Report

Members of the City Council
City of Manawa
Manawa, Wisconsin

We have compiled the Municipal Annual Report included in the accompanying prescribed form for the City of Manawa, Wisconsin as of December 31, 2004 and for the year then ended in accordance with the Statements on Standards for the Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Stevens Point, Wisconsin
March 9, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	247,840	245,718	1
Total Sales of Water	247,840	245,718	
Other Operating Revenues			
Forfeited Discounts (470)	946	834	2
Other Water Revenues (474)	1,315	1,263	3
Total Other Operating Revenues	2,261	2,097	
Total Operating Revenues	250,101	247,815	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	62,917	83,427	4
General Operating Expenses (680-690)	38,126	35,209	5
Total Operation and Maintenance Expenses	101,043	118,636	
Other Operating Expenses			
Depreciation Expense (403)	65,713	65,737	6
Amortization Expense (404)		0	7
Taxes (408)	2,838	3,543	8
Total Other Operating Expenses	68,551	69,280	
Total Operating Expenses	169,594	187,916	
NET OPERATING INCOME	80,507	59,899	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	448	21,269	91,900	4
Commercial	69	12,263	35,820	5
Industrial	20	13,682	32,990	6
Total Metered Sales to General Customers (461)	537	47,214	160,710	
Private Fire Protection Service (462)	1		142	7
Public Fire Protection Service (463)	1		80,183	8
Other Sales to Public Authorities (464)	12	2,813	6,805	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	551	50,027	247,840	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	80,183	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	80,183	
Forfeited Discounts (470):		
Customer late payment charges	946	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	946	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,315	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,315	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	29,211	30,688	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	15,988	17,173	3
Chemicals (630)	4,330	3,126	4
Supplies and Expenses (640)	8,123	4,734	5
Repairs of Water Plant (650)	4,329	26,810	6
Transportation Expenses (660)	936	896	7
Total Plant Operation and Maintenance Expenses	62,917	83,427	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,890	8,784	8
Office Supplies and Expenses (681)	3,030	2,344	9
Outside Services Employed (682)	5,550	3,000	10
Insurance Expense (684)	0	1,013	11
Employees Pensions and Benefits (686)	20,336	19,633	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	320	435	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	38,126	35,209	
Total Operation and Maintenance Expenses	101,043	118,636	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		358	339	2
Net property tax equivalent		(358)	(339)	
Social Security		2,918	3,616	3
PSC Remainder Assessment		278	266	4
Other (specify): NONE			0	5
Total tax expense		2,838	3,543	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244925				3
County tax rate	mills		6.997339				4
Local tax rate	mills		11.631448				5
School tax rate	mills		12.775424				6
Voc. school tax rate	mills		2.109684				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.758820				10
Less: state credit	mills		1.355120				11
Net tax rate	mills		32.403700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.631448				14
Combined School Tax Rate	mills		14.885108				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.516556				17
Total Tax Rate	mills		33.758820				18
Ratio of Local and School Tax to Total	dec.		0.785470				19
Total tax net of state credit	mills		32.403700				20
Net Local and School Tax Rate	mills		25.452149				21
Utility Plant, Jan. 1	\$	3,667,153	3,667,153				22
Materials & Supplies	\$	13,334	13,334				23
Subtotal	\$	3,680,487	3,680,487				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,680,487	3,680,487				26
Assessment Ratio	dec.		0.816576				27
Assessed Value	\$	3,005,397	3,005,397				28
Net Local & School Rate	mills		25.452149				29
Tax Equiv. Computed for Current Year	\$	76,494	76,494				30
Tax Equivalent per 1994 PSC Report	\$	25,290					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,320		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	337,612		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	364,932	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	208,536		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	520,089		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,212		20
Total Pumping Plant	731,837	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,934		23
Total Water Treatment Plant	18,934	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,320	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			337,612	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	364,932	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			208,536	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			520,089	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,212	20
Total Pumping Plant	0	0	731,837	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,934	23
Total Water Treatment Plant	0	0	18,934	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,300		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	671,910		26
Transmission and Distribution Mains (343)	943,256		27
Fire Mains (344)	0		28
Services (345)	23,008		29
Meters (346)	34,488	1,319	30
Hydrants (348)	34,489		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,712,451	1,319	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	10,351		37
Other General Equipment (379)	13,066		38
Other Tangible Property (390)	0		39
Total General Plant	23,417	0	
Total utility plant in service directly assignable	2,851,821	1,319	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,851,821	1,319	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,300	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			671,910	26
Transmission and Distribution Mains (343)			943,256	27
Fire Mains (344)			0	28
Services (345)	800		22,208	29
Meters (346)	495		35,312	30
Hydrants (348)			34,489	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,295	0	1,712,475	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			10,351	37
Other General Equipment (379)			13,066	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	23,417	
Total utility plant in service directly assignable	1,295	0	2,851,845	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	1,295	0	2,851,845	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	681,557		27
Fire Mains (344)	0		28
Services (345)	88,283	2,550	29
Meters (346)	0		30
Hydrants (348)	40,092		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	809,932	2,550	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	809,932	2,550	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	809,932	2,550	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			681,557 27
Fire Mains (344)			0 28
Services (345)			90,833 29
Meters (346)			0 30
Hydrants (348)			40,092 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	812,482
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	812,482
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	812,482

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,882	4,882	1
February			4,796	4,796	2
March			5,010	5,010	3
April			4,770	4,770	4
May			5,061	5,061	5
June			5,199	5,199	6
July			5,870	5,870	7
August			5,798	5,798	8
September			5,908	5,908	9
October			5,329	5,329	10
November			4,816	4,816	11
December			5,284	5,284	12
Total annual pumpage	0	0	62,723	62,723	
Less: Water sold				50,027	13
Volume pumped but not sold				12,696	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,000	19
Volume pumped but unaccounted for				11,696	20
Percent of water lost				19%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				307	23
Date of maximum: 10/19/2004					24
Cause of maximum:					25
Filling water tower - and water leak in a main.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				109	26
Date of minimum: 1/19/2004					27
Total KWH used for pumping for the year				146,906	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1955 DRILLED	2	71	16	288,000	Yes	1
1975 DRILLED	3	75	16	288,000	Yes	2
1983 DRILLED	4	75	10	144,000	Yes	3
1998 DRILLED	5	100	24	216,000	Yes	4
1998 DRILLED	6	107	24	72,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW	5
Year Installed	1955	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	200	100	8
Pump Motor or Standby Engine Mfr	CTW CORPORATION	LAYNE NW	CTW CORPORATION	9
Year Installed	1997	1975	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	8	15	15	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	SECTION #1	14
Location	WELL #5	WELL #6	WELL #2&4 SECTION #1	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	TRAUT WELLS	AURORA	18
Year Installed	1997	1997	1992	19
Type	VERTICAL TURBINE	SUBMERSIBLE	CENTRIFUGAL	20
Actual Capacity (gpm)	150	50	425	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN ELECT.	U.S. ELECTRICIAN	22
Year Installed	1997	1997	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	5	25	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SECTION #2	SECTION #3		1
Location	WELL #3 SECTION #2	WELL #5&6 SECTION #3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD 5		5
Year Installed	1973	1997		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	405	250		8
Pump Motor or Standby Engine Mfr	LAYNE	U.S. ELEC.		10
Year Installed	1973	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	20		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1941	1975	1997	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	165	165	175	10
				11
Total capacity in gallons (actual)	100,000	120,000	25,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	N			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	165		10
Total capacity in gallons (actual)	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	0	0	0	0	0
M	D	3.000	0	0	0	0	0
M	D	4.000	0	0	0	0	0
M	D	6.000	24,837	0	0	0	24,837
M	D	8.000	26,789	0	0	0	26,789
M	D	10.000	14,502	0	0	0	14,502
M	D	12.000	45	0	0	0	45
Total Within Municipality			66,173	0	0	0	66,173
Total Utility			66,173	0	0	0	66,173

1
2
3
4
5
6
7

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	440	0	1	0	439	4	1
M	1.000	76	1	0	0	77	7	2
M	1.250	1	0	0	0	1		3
M	1.500	15	2	1	0	16		4
M	2.000	8	0	0	0	8		5
M	3.000	1	0	0	0	1		6
M	6.000	7	0	0	0	7		7
Total Utility		548	3	2	0	549	11	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	535	12	4	0	543	25	1
1.000	12	0	0	0	12	0	2
1.250	1	0	0	0	1	0	3
1.500	16	0	0	0	16	0	4
2.000	13	1	1	0	13	0	5
3.000	1	0	0	0	1	0	6
Total:	578	13	5	0	586	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	458	53	5	6	2	19	543	1
1.000	0	8	3	1	0	0	12	2
1.250	0	1	0	0	0	0	1	3
1.500	2	8	5	1	0	0	16	4
2.000	0	5	2	4	2	0	13	5
3.000	0	0	0	1	0	0	1	6
Total:	460	75	15	13	4	19	586	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	9				9	1
Within Municipality	113				113	2
Total Fire Hydrants	122	0	0	0	122	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	61
Number of distribution system valves end of year:	219
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Supplies and expenses increased due to the fluctuations due to the timing of purchases.

Repairs decreased due to some large well repairs in 2003. There were no such repairs in 2004.

Outside services increased due to the use of engineering services. There were no such services in 2003.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Property tax Equivalent is zero per Resolution 2000-16.

Water Services (Page W-18)

General footnotes

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Service additions were paid for by the contractors and were contributed to the City.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

One service was disposed of and a dollar amount is shown for its disposal and one service was disconnected and added to utility owned service not in use at end of year.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The City does test or replace within 10 years, there is just not a set number done each year.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.
